

ORIGINAL

AO
(Rev.8/97) SEARCH WARRANT ON WRITTEN AFFIDAVIT

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| United States District Court | DISTRICT | | |
| | SOUTHERN DISTRICT OF NEW YORK | | |
| UNITED STATES OF AMERICA v. PREMISES KNOWN AND DESCRIBED AS SPORTS STOP, 17 XAVIER DRIVE, CROSS COUNTY SHOPPING CENTER, YONKERS, NEW YORK 10704 INCLUDING THE BASEMENT STORAGE AREA BENEATH THAT STORE AND ANY CLOSED CONTAINERS AND CLOSED ITEMS THEREIN. | DOCKET NO. | MAGISTRATE'S CASE NO. | |
| | | 04 MAG 0359 | |
| To: ANY AUTHORIZED AGENT OR LAW ENFORCEMENT PERSONNEL | | | |

Affidavit(s) having been made before me by the below-named affiant that he/she has reason to believe that on the premises known and described as Sports Stop, 17 Xavier Drive, Cross County Shopping Center, Yonkers, New York 10704 including the basement storage area beneath that store and any closed containers and closed items therein in the Southern District of New York, there is now being concealed property, namely

SEE RIDER A

*All Computer Hardware to be recovered within 60 days
of execution of warrant unless further application
is made to the court.*

and as I am satisfied that there is probable cause to believe that the property so described is being concealed on the person or premises above-described and that the grounds for application for issuance of the search warrant exist as stated in the supporting affidavit(s),

YOU ARE HEREBY COMMANDED to search on or before of MARCH 1, 2004 (not to exceed 10 days) the person or place named above for the property specified, serving this warrant and making the search (in the daytime — 6:00 A.M. to 10:00 P.M.) (At any time in the day or night)* and if the property be found there to seize it, leaving a copy of this warrant and receipt for the property taken, and prepare a written inventory of the property seized and promptly return this warrant to any authorized judicial officer as required by law.

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| NAME OF AFFIANT Special Agent Herbert Eis, IRS | SIGNATURE OF JUDGE OR U.S. MAGISTRATE <i>Mark D. Fox</i> | DATE/TIME ISSUED 2/20/04 11:50 AM |
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* If a search is to be authorized "at any time in the day or night" pursuant to Federal Rules of Criminal Procedure Rule 41(c), show reasonable cause therefor.

Mark D. Fox
United States Magistrate Judge
Southern District of New York

RIDER A

All documents and other property and things which constitute evidence or fruits of the violations of 26 U.S.C. Sections 7201 and 7206 (1) (failure to report income) and 31 U.S.C. Section 5324 (structuring of financial transactions), including the following, relating to Elia, Sneaker Mania, Inc., Sneaker Mania Women and Kids, Sneaker Outlet, Dynasty, Sports Stop, Pizza Mania, Final Touch Jewelry, Inc. and White Plains Driving School, DBA Center for Safety, relating to the tax years 1999 through the present:

- a. All records, including books, Articles of Incorporation, corporate resolutions, minute books, stock books, general journals, cash receipt journals, daily receipt envelopes, cash disbursement journals, sales journals, purchase journals, payroll records, payroll stubs, petty cash payment records, computer-generated summaries for the above, and correspondence, including correspondence to and from Paul Lenok, CPA;
- b. General ledgers and subsidiary ledgers including notes receivable, accounts receivable, accounts payable, notes payable, and closing ledgers;
- c. Bank Statements, deposit slips, withdrawal slips and canceled checks for all bank accounts, including all funds on deposit such as certificates of deposit and money market accounts;
- d. Receipt copies of money orders;
- e. Contracts, estimates, bills, invoices, receipts, correspondence, inventories, and other documents regarding vendors and or suppliers;
- f. All Federal income tax returns, Forms 1040, 1120, filed or not filed, and supporting work papers, summary sheets, and analyses used in the preparation of the tax returns;
- g. Forms 940, 941, W-2, W-3 and 1099 of the IRS, and any forms of the New York State Department of Taxation and Finance, which refer to or relate to the payroll, earnings, or taxes;
- h. Any and all computers, computer hard drives, and data and information stored on computers, electronic files, disks, software, electronic storage devices (e.g., Zip, CD, DVD and floppy diskettes) and all other peripheral

devices capable of storing information requested in (a)-(g) and (j) herein;

- i. All closed and/or locked containers containing the information requested in (a)-(g) and (j) herein;
- j. All other records regarding the failure to report income from Sneaker Mania, Inc., Sneaker Mania Women and Kids, Sneaker Outlet, Dynasty, Sports Stop, Pizza Mania, Final Touch Jewelry, Inc. and White Plains Driving School, Inc., DBA Center for Safety on the respective corporate tax returns and individual tax returns of the companies shareholders (26 U.S.C. Section 7201, 7206 (1)) and the structuring of financial transactions (31 U.S.C. Section 5324).
- k. Any and all records and documents in the Hebrew language, which, after seizure will be translated to discern whether they contain the information set forth in (a) through (j) above, which documents, after translation, will be retained if they do contain such information and returned if they do not contain such information.

Inventory Listing of All Items Seized at Search Warrant Site

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| Site Name: | Investigation Number: | Report Date: |
| Sport Stop Store & Basement 17 Xavier Drive | 130430096 | Tuesday, February 24, 2004 |
| Cross County Shopping Center Yonkers, NY 10704 | Starting Date and Time: | 02/24/2004 09:40 AM |
| | Ending Date and Time: | 02/24/2004 02:53 PM |
| Control #: 1 | Evidence Box: 1 | |
| Location: Shelves | Locator Code: | |
| Found: Section 1 Area B - Basement | | |
| Description: Seized Per Warrant Box of Register Tape from 1999 | | |
| Control #: 2 | Evidence Box: 2 | |
| Location: Shelves | Locator Code: | |
| Found: Section 1 Area B - Basement | | |
| Description: Seized Per Warrant Credit Sales Information and Receipts from 1999 & 2000 | | |
| Control #: 3 | Evidence Box: 3 | |
| Location: Shelves | Locator Code: | |
| Found: Section 3 Area A - Basement | | |
| Description: Seized Per Warrant Merchant financial activity statements all related companies 2000 & 2001 | | |
| Control #: 4 | Evidence Box: 4 | |
| Location: Shelves | Locator Code: | |
| Found: Section 3 Area A - Basement | | |
| Description: Seized Per Warrant Bank statements & cancelled checks etc. all related companies 1998 through present | | |
| Control #: 5 | Evidence Box: 5 | |
| Location: Shelves | Locator Code: | |
| Found: Section 1 Area B - Basement | | |
| Description: Seized Per Warrant Box containing envelopes with register tape from 1999 | | |
| Control #: 6 | Evidence Box: 6 | |
| Location: Bathroom | Locator Code: | |
| Found: Section 1 Area D - Basement | | |
| Description: Seized Per Warrant Receipts: Sneaker Outlet; Dynasty Kids 2000 - 2001 | | |

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| Control #: | 7 | Evidence Box: | 7 |
| Location: | Bathroom | Locator Code: | |
| Found: | Section 1 Area D - Basement | | |
| Description: | Seized Per Warrant | Sneaker Mania - invoices, payroll checks, cancelled checks, money order receipts 1999 - 2002. Final Touch Jewelry checkbook | |
| Control #: | 8 | Evidence Box: | 8 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 3 Area A - Basement | | |
| Description: | Seized Per Warrant | Vendor Invoices with money order receipts for Sneaker Mania - Various business expenses | |
| Control #: | 9 | Evidence Box: | 9 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 1 Area B - Basement | | |
| Description: | Seized Per Warrant | Register receipts - Sports Stop 2002 - 2003 | |
| Control #: | 10 | Evidence Box: | 10 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 1 Area B - Basement | | |
| Description: | Seized Per Warrant | Hand written journal, 1999 planner, deposit receipts, money order receipts | |
| Control #: | 11 | Evidence Box: | 11 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 1 Area B - Basement | | |
| Description: | Seized Per Warrant | Sneaker Mania receipts 2002 - 2003 | |
| Control #: | 12 | Evidence Box: | 12 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 1 Area B - Basement | | |
| Description: | Seized Per Warrant | Register receipts 2003 | |
| Control #: | 13 | Evidence Box: | 13 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 1 Area B - Basement | | |
| Description: | Seized Per Warrant | Register receipts 2002 - 2003 | |
| Control #: | 14 | Evidence Box: | 14 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 3 Area A - Basement | | |
| Description: | Seized Per Warrant | Daily activity receipts; Invoices - Sneaker Mania 2001; Register receipts - Sneaker Mania | |

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| Control #: | 15 | Evidence Box: | 15 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 3 Area A - Basement | | |
| Description: | Seized Per Warrant | Vendor invoices with money order receipts for Pizza Mania, Sneaker Mania; Phone bills | |
| Control #: | 16 | Evidence Box: | 16 |
| Location: | Inventory Storage | Locator Code: | |
| Found: | Section 2 Area B - Basement | | |
| Description: | Seized Per Warrant | Cash register tapes and purchase invoice for Pizza Mania for 2001 | |
| Control #: | 17 | Evidence Box: | 17 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 3 Area A - Basement | | |
| Description: | Seized Per Warrant | Sneaker Mania invoices and receipts 1999 - 2001 | |
| Control #: | 18 | Evidence Box: | 18 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 3 Area A - Basement | | |
| Description: | Seized Per Warrant | Sneaker outlet receipts 2001, Sneaker Mania Bank Docs; Daily receipts/activity; Time cards for related entities. Sneaker Mania bank statements & cancelled checks 2000; Final Touch bank statements & cancelled checks 2000 - 3/2001; Pizza Mania bank statements & cancelled checks 2000; Cross County bank statements & cancelled checks 2000 - 2001 | |
| Control #: | 19 | Evidence Box: | 19 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 3 Area A - Basement | | |
| Description: | Seized Per Warrant | Register receipts Sneaker Mania 2000 - 2001 | |
| Control #: | 20 | Evidence Box: | 20 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 3 Area A - Basement | | |
| Description: | Seized Per Warrant | Vendor invoices & business expenses - Final Touch, Sneaker Mania, Pizza Mania | |
| Control #: | 21 | Evidence Box: | 21 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 3 Area A - Basement | | |
| Description: | Seized Per Warrant | Sneaker Mania - invoices & receipts; Photo Express - receipts; Pizza Mania - receipts | |

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| Control #: | 22 | Evidence Box: | 22 |
| Location: | Inventory Storage | Locator Code: | |
| Found: | Section 2 Area B - Basement | | |
| Description: | Seized Per Warrant Cash register tapes 2001 - Unknown Company | | |
| Control #: | 23 | Evidence Box: | 23 |
| Location: | Shelves | Locator Code: | |
| Found: | Section 1 Area B - Basement | | |
| Description: | Seized Per Warrant Register tapes 2000 | | |
| Control #: | 24 | Evidence Box: | 22 |
| Location: | Inventory Storage | Locator Code: | |
| Found: | Section 2 Area B - Basement | | |
| Description: | Seized Per Warrant Order confirmation report - Sneaker Mania 12/03 | | |
| Control #: | 25 | Evidence Box: | |
| Location: | Rack of Clothes | Locator Code: | |
| Found: | Section 2 Area C - Basement | | |
| Description: | Seized Per Warrant Computer - Dell Optiplex 450/L | | |
| Control #: | 26 | Evidence Box: | |
| Location: | Shelves | Locator Code: | |
| Found: | Section 1 Area B - Basement | | |
| Description: | Seized Per Warrant Midtower - MS Professional Systems | | |
| Control #: | 27 | Evidence Box: | |
| Location: | Shelves | Locator Code: | |
| Found: | Section 1 Area A - Basement | | |
| Description: | Seized Per Warrant Midtower - BTS | | |
| Control #: | 28 | Evidence Box: | 24 |
| Location: | Counter | Locator Code: | |
| Found: | Section 1 Area A - First Floor | | |
| Description: | Seized Per Warrant Computer discs, credit card receipts, notes in Hebrew, gift voucher, delivery log, sales orders and invoices - 3 Binders, 2 small books - Cash register start and ending cash float amounts | | |
| Control #: | 29 | Evidence Box: | 25 |
| Location: | Behind Counter | Locator Code: | |
| Found: | Section 1 Area B - First Floor | | |
| Description: | Seized Per Warrant 2003 Invoices, 2002 invoices, 2002 & 2003 order forms, catalogues if suppliers, 2004 orders | | |

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| Control #: | 30 | Evidence Box: |
| Location: | Behind Counter | Locator Code: |
| Found: | Section 1 Area B - First Floor | |
| Description: | Seized Per Warrant Images of (2) 80GB hard drives from Freedom Systems Computer | |
| Control #: | 31 | Evidence Box: |
| Location: | Counter | Locator Code: |
| Found: | Section 1 Area A - First Floor | |
| Description: | Seized Per Warrant Image 10 GB hard drive from cash register computer | |

RETURN

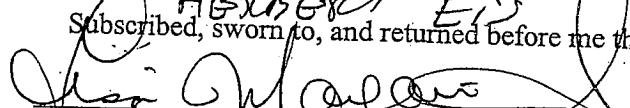
| | | |
|---|---|---|
| DATE WARRANT RECEIVED 2/20/04 | DATE AND TIME WARRANT EXECUTED 2/24/04 9:40 AM | COPY OF WARRANT AND REC'D. WITH JANET MAZOR |
| INVENTORY MADE IN THE PRESENCE OF | | |
| INVENTORY OF PROPERTY TAKEN PURSUANT TO THE WARRANT | | |

See Attached

CERTIFICATION

I swear that this inventory is a true and detailed account of all the property taken by me on the warrant


Subscribed, sworn to, and returned before me this date.


Federal Judge or U.S. Magistrate

2/25/04
Date